

BRIGHAM CITY  
CITY

JUNE 30, 2005  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Brigham City for the fiscal year ending June 30, 2005 as approved and adopted by resolution or ordinance dated June 17, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 3, 2004 for all budgetary funds.

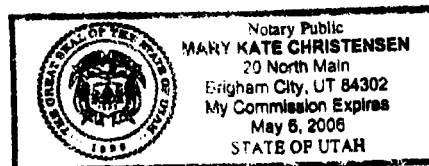
Signed: \_\_\_\_\_

(Budget Officer)

Subscribed and sworn to this 19<sup>th</sup> day

of July, 2004.

Mary Kate Christensen  
(Notary Public)



## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
<b>TAXES</b>				
3110	GENERAL PROPERTY TAXES-CURRENT	408,188	362,165	415,000
3120	PRIOR YEARS' TAXES-DELINQUENT	24,098	23,993	17,000
3130	GENERAL SALES & USE TAXES	2,132,213	2,108,132	2,171,005
3140	FRANCHISE TAXES	624,414	597,882	595,625
3170	FEE-IN-LIEU OF PROPERTY TAXES	162,203	161,542	155,000
<b>LICENSES AND PERMITS</b>				
3210	BUSINESS LICENSES & PERMITS	38,243	39,144	37,300
3221	BUILDING, STRUCTURES & EQUIP.	165,109	206,968	184,266
3225	ANIMAL LICENSES	9,909	9,603	10,396
<b>INTERGOVERNMENTAL REVENUE</b>				
3310	FEDERAL GRANTS	372,259	745,214	315,527
3340	STATE GRANTS	75,079	63,662	120,000
3356	CLASS "C" ROAD FUND ALLOTMENT	669,177	545,930	670,000
3358	STATE LIQUOR FUND ALLOTMENT	2,158	8,430	13,000
<b>CHARGES FOR SERVICES</b>				
3410	GENERAL GOVERNMENT	680,949	717,901	818,645
3420	PUBLIC SAFETY	499,350	520,882	453,691
3472	SWIMMING POOL FEES	267,299	256,072	246,000
3473	PARK & RECREATION FEES	113,718	120,645	131,550
3474	SENIOR CITIZEN	231,341	227,331	229,711
3475	MUSEUM GALLERY	19,050	11,096	12,400
3480	CEMETERY FEES	79,225	112,175	109,600
3490	MISCELLANEOUS SERVICES	63,377	12,195	0
<b>FINES &amp; FORFEITURES</b>				
3520	FORFEITURES	140,831	117,559	160,000
<b>MISCELLANEOUS REVENUE</b>				
3600	MISCELLANEOUS REVENUE	87,255	61,705	40,500
3610	INTEREST EARNINGS	92,639	70,032	65,000
3620	RENTS AND CONCESSIONS	9,265	10,965	7,500
<b>CONTRIBUTIONS AND TRANSFERS</b>				
3810	TRANSFER FROM PUBLIC UTILITY	1,988,958	1,858,958	2,155,013

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
3811	TRANSFER FROM GOLF FUND	0	13,158	14,126
3812	TRANSFER FROM RDA	0	0	0
3814	TRANSFER FROM DEBT SER. SID	0	0	0
3816	TRANSFER FROM CAPITAL PROJECT	0	0	0
3817	TRANSFER FROM OTHER FUNDS	0	0	0
3890	APPROP. FUND BALANCE-GENERAL	184,992	0	0
TOTAL REVENUE & OTHER SOURCES		9,141,299	8,983,339	9,147,855

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budge Appropriation 6/05
<b>GENERAL GOVERNMENT</b>				
4111	CITY COUNCIL	80,745	71,222	87,261
4130	MAYOR'S OFFICE	235,132	307,372	445,527
4140	ADMINISTRATION	862,955	897,258	563,226
4160	GENERAL GOVERNMENTAL BUILDINGS	241,348	226,528	255,104
4180	PLANNING & ZONING	121,064	106,744	141,924
4190	RISK MANAGEMENT	282,338	283,287	363,500
<b>PUBLIC SAFETY</b>				
4210	POLICE DEPT.	2,260,065	2,155,125	2,290,065
4220	FIRE DEPT.	312,870	429,319	335,050
4221	AMBULANCE DEPT.	309,780	328,456	279,221
4230	EMERGENCY SERVICES DEPT.	75,915	162,586	79,866
4240	INSPECTION DEPT.	294,666	324,953	323,819
<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>				
4410	STREETS & HIGHWAYS DEPT.	1,310,785	1,428,781	1,371,964
4460	ENGINEERING	157,439	146,886	161,571
<b>PARKS, RECREATION &amp; PUBLIC PROPERTY</b>				
4501	PARKS & RECREATION ADMIN.	142,190	241,793	268,463
4510	PARKS	530,035	479,466	485,524
4550	MUSEUM GALLERY	122,025	112,207	117,130
4559	SWIMMING POOL	276,989	254,504	297,170
4560	RECREATION	243,260	248,121	410,485
4570	SENIOR CITIZEN	562,481	530,956	487,140
4590	CEMETERY	215,500	214,816	236,245
<b>TRANSFERS &amp; OTHER USES</b>				
4810	TRANSFER TO DEBT SER. - G/O	156,000	147,000	147,600
4811	TRANSFER TO SPEC. REV.-AIRPORT	0	0	0
4812	TRANSFER TO CAP. PRO. FUND	334,717	0	0
4813	TRANSFER TO GOLF FUND	13,000	0	0
4814	TRANSFER TO DEBT SERVICE-SID	0	0	0
4815	TRANSFER TO OTHER FUNDS	0	0	0
4880	INCREASE IN FUND BALANCE	0	0	0

## BRIGHAM CITY CORPORATION

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Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

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Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
TOTAL EXPENDITURES & OTHER USES		9,141,299	9,095,380	9,147,855

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## SPECIAL REVENUE FUND - GOLF COURSE

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
REVENUES:				
3930	CHARGES FOR SERVICES	649,717	618,950	646,200
3950	MISCELLANEOUS	3,154	3,509	3,200
OTHER SOURCES:				
3980	TRANSFER FROM GENERAL FUND	13,000	0	0
3990	APPROPRIATED FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER SOURCES		665,871	622,459	649,400
EXPENDITURES:				
4010	PERSONNEL SERVICES	231,366	209,199	214,103
4020	MATERIALS & SUPPLIES	258,353	245,415	252,497
4030	OTHER SERVICES AND CHARGES	138,145	144,652	154,395
4040	CAPITAL OUTLAY	35,544	4,981	14,279
OTHER USES:				
4080	TRANSFER TO GENERAL FUND	0	13,158	14,126
4081	TRANSFER TO OTHER FUNDS	0	0	0
TOTAL EXPENDITURES & OTHER USES		663,408	617,405	649,400

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## SPECIAL REVENUE FUND - AIRPORT

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
REVENUES:				
3950	MISCELLANEOUS	96,706	93,770	113,820
OTHER SOURCES:				
3980	TRANSFER FROM GENERAL FUND	0	0	0
3990	APPROPRIATED FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER SOURCES		<u>96,706</u>	<u>93,770</u>	<u>113,820</u>
EXPENDITURES:				
4010	PERSONNEL SERVICES	1,106	638	1,184
4020	MATERIALS & SUPPLIES	18,173	18,347	28,438
4030	OTHER SERVICES AND CHARGES	3,496	3,900	3,250
4040	CAPITAL OUTLAY	0	0	0
OTHER USES:				
4080	TRANSFERS TO OTHER FUNDS	71,612	71,007	80,948
TOTAL EXPENDITURES & OTHER USES		<u>94,387</u>	<u>93,892</u>	<u>113,820</u>

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## SPECIAL REVENUE FUND - LIBRARY

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
REVENUES:				
3910	TAXES	414,812	378,756	380,000
3920	INTERGOVERNMENTAL REVENUE	17,518	20,978	0
3940	FINES & FORFEITURES	25,438	25,739	25,000
3950	MISCELLANEOUS	17,932	14,328	2,000
OTHER SOURCES:				
3990	APPROPRIATED FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER SOURCES		475,700	439,801	407,000
EXPENDITURES:				
4010	PERSONNEL SERVICES	240,292	246,995	265,004
4020	MATERIALS & SUPPLIES	25,783	26,110	30,500
4030	OTHER SERVICES AND CHARGES	107,959	104,604	96,500
4040	CAPITAL OUTLAY	13,013	4,807	7,500
OTHER USES:				
4081	TRANSFER TO OTHER FUNDS	0	0	0
4082	TRANSFER TO OTHER FUNDS	0	0	0
4090	INCREASE IN FUND BALANCE	88,653	0	7,496
TOTAL EXPENDITURES & OTHER USES		475,700	382,516	407,000



## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## DEBT SERVICE FUND - SPECIAL IMPROVEMENT DISTRICTS

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
REVENUES:				
3940	INTEREST INCOME	110,383	109,157	100,500
3950	TRANSFER FROM RDA #1 FUND	27,331	0	0
3951	TRANSFER FROM GUARANTY FUND	12,000	159,273	100,100
3952	TRANSFER FROM GENERAL FUND	0	0	0
3953	TRANSFERS FROM OTHER FUNDS	0	0	0
3960	PAYMENTS ON SPECIAL ASSESSMENT	254,565	291,157	236,000
3970	BOND PROCEEDS	0	1,272,000	0
TOTAL REVENUES		404,279	1,831,587	436,600
3990	Begin Fund Balance	1,044,895	747,357	473,547
TOTAL AVAILABLE FOR APPROPRIATIONS		1,449,174	2,578,944	910,147
EXPENDITURES:				
4020	RETIREMENT OF BONDS	500,000	1,757,000	367,000
4030	INTEREST ON BONDS	178,337	151,120	130,400
4040	AGENT'S FEES	11,432	38,004	6,200
4050	MISCELLANEOUS	48	0	0
4060	TRANSFERS TO OTHER FUNDS	12,000	159,273	100,100
4070	TRANSFER TO GENERAL FUND	0	0	0
4090	INCREASE IN FUND BALANCE	0	0	0
TOTAL EXPENDITURES		701,817	2,105,397	603,700
Ending Fund Balance		747,357	473,547	306,447

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## DEBT SERVICE FUND - GENERAL OBLIGATION BONDS

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
REVENUES:				
3910	BOND ISSUES	4,145,000	543,000	0
3920	PROPERTY TAXES	611,244	542,795	587,900
3940	INTEREST INCOME	0	0	0
3950	TRANSFER FROM GENERAL FUND	156,000	147,000	147,600
3960	TRANSFERS FROM OTHER FUNDS	0	0	0
	TOTAL REVENUES	4,912,244	1,232,795	735,500
3990	Begin Fund Balance	129,355	170,272	129,189
	TOTAL AVAILABLE FOR APPROPRIATIONS	5,041,599	1,403,067	864,689
EXPENDITURES:				
4020	RETIREMENT OF BONDS	4,600,000	965,000	469,000
4030	INTEREST ON BONDS	268,326	288,848	262,000
4040	AGENT'S FEES	3,001	20,030	4,500
4060	TRANSFERS TO OTHER FUNDS	0	0	0
4090	INCREASE IN FUND BALANCE	0	0	0
	TOTAL EXPENDITURES	4,871,327	1,273,878	735,500
	Ending Fund Balance	170,272	129,189	129,189

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## CAPITAL PROJECT FUND

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
<b>REVENUES:</b>				
3910	TRANSFER FROM GENERAL FUND	334,717	0	0
3911	TRANSFER FROM PUBLIC UTILITY	0	198,475	38,294
3912	TRANSFERS FROM OTHER FUNDS	75,612	121,007	80,948
3920	INTEREST INCOME	0	0	0
3930	OTHER ADDITIONS	16,385	177,210	34,450
3940	FEDERAL GRANTS	89,004	74,122	1,251,280
3950	STATE GRANTS	140,115	62,303	180,360
3960	BOND PROCEEDS	0	0	0
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>655,833</b>	<b>633,117</b>	<b>1,585,332</b>
3990	Begin Fund Balance	852,768	985,775	1,129,525
<b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>		<b>1,508,601</b>	<b>1,618,892</b>	<b>2,714,857</b>
<b>EXPENDITURES:</b>				
4010	PERSONNEL SERVICES	0	0	0
4020	MATERIALS & SUPPLIES	0	7,000	0
4030	OTHER SERVICES AND CHARGES	3,916	735	0
4040	CAPITAL OUTLAY	518,910	431,632	1,362,500
4080	TRANSFER TO GENERAL FUND	0	0	0
4081	TRANSFERS TO OTHER FUNDS	0	50,000	0
4090	INCREASE IN FUND BALANCE	0	0	222,832
<b>TOTAL EXPENDITURES</b>		<b>522,826</b>	<b>489,367</b>	<b>1,585,332</b>
<b>Ending Fund Balance</b>		<b>985,775</b>	<b>1,129,525</b>	<b>1,129,525</b>

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## ENTERPRISE FUND - PUBLIC UTILITY

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
<b>OPERATING REVENUE</b>				
3710	CHARGES FOR SERVICES	12,773,443	13,287,233	13,215,416
3720	INTEREST EARNED	38,059	33,496	28,100
3730	OTHER	744	5	0
3740	IMPACT FEES	132,001	126,905	85,000
3780	APPROPRIATED FUND BALANCE	0	0	536,411
	<b>TOTAL OPERATING REVENUE:</b>	<b>12,944,247</b>	<b>13,447,639</b>	<b>13,864,927</b>
<b>OPERATING EXPENSES</b>				
4010	PERSONNEL SERVICES	1,939,492	1,956,669	2,218,810
4020	CONTRACTUAL SERVICES	155,218	209,315	193,450
4030	MATERIALS & SUPPLIES	1,055,174	984,768	1,078,780
4040	DEPRECIATION	1,447,954	26,523	0
4050	SPECIAL DEPT. SUPPLIES	756,543	610,362	788,807
4060	OTHER CHARGES	55,576	5,350	57,650
4070	POWER PURCHASES	4,077,156	3,997,665	3,996,063
4080	SUNDRY EXPENSE	75,183	87,362	75,660
4090	INTERGOVERNMENTAL CHARGES	668,818	668,818	668,818
	<b>TOTAL OPERATING EXPENSES:</b>	<b>10,231,114</b>	<b>8,548,832</b>	<b>9,078,038</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>2,713,133</b>	<b>4,900,807</b>	<b>4,786,889</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
5200	INTEREST EXPENSE	( 280,558 )	( 138,444 )	( 104,478 )
5300	TRANSFER FROM PUBLIC UTILITY	440,001	440,431	71,280
5500	TRANSFER TO GENERAL FUND	( 1,988,958 )	( 2,185,548 )	( 2,155,013 )
5501	TRANSFER TO PUBLIC UTILITY	( 440,001 )	( 261,316 )	( 71,280 )
5502	TRANSFER TO OTHER FUNDS	0	( 51,000 )	( 38,294 )
	<b>NET INCOME (LOSS)</b>	<b>443,617</b>	<b>2,704,930</b>	<b>2,489,104</b>

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## ENTERPRISE FUND - PUBLIC UTILITY

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
<b>CASH OPERATING NEEDS</b>				
	Net Income (Loss)	443,617	2,704,930	2,489,104
4040	Depreciation	1,447,954	26,523	0
6110	APPROPRIATED RETAINED EARNINGS	0	0	0
6500	MAJOR IMPROV. & CAPITAL OUTLAY	( 1,214,895 )	( 1,282,279 )	( 967,282 )
6510	BOND PRINCIPAL PAYMENTS	( 1,151,750 )	( 1,260,750 )	( 1,281,750 )
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>( 475,074 )</b>	<b>188,424</b>	<b>240,072</b>

\*\*\*\* Please Complete the Following Section (Not Required)\*\*\*\*

## SOURCE OF CASH REQUIRED

Cash balance at beginning of year	_____	_____	_____
Invest/Other assets to be converted	_____	_____	_____
Issuance of bond and other debt	_____	_____	_____
Contributions from _____ funds	_____	_____	_____
Loans from other funds	_____	_____	_____
<b>TOTAL CASH REQUIRED</b>	_____	_____	_____

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## ENTERPRISE FUND - SHOP

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
<b>OPERATING REVENUE</b>				
3710	CHARGES FOR SERVICES	556,812	624,831	606,171
3720	LEASE FEE	896,422	870,383	875,862
	<b>TOTAL OPERATING REVENUE:</b>	<b>1,453,234</b>	<b>1,495,214</b>	<b>1,482,033</b>
<b>OPERATING EXPENSES</b>				
4010	PERSONNEL SERVICES	228,499	241,618	253,281
4020	CONTRACTUAL SERVICES	0	0	0
4030	MATERIALS & SUPPLIES	294,083	323,718	329,048
4040	DEPRECIATION	847,992	0	15,343
4080	SUNDRY EXPENSE	0	0	0
	<b>TOTAL OPERATING EXPENSES:</b>	<b>1,370,574</b>	<b>565,336</b>	<b>597,672</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>82,660</b>	<b>929,878</b>	<b>884,361</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
5200	INTEREST EXPENSE	( 11,402 )	( 10,001 )	0
5300	TRANSFER FROM OTHER FUNDS	0	0	0
5500	TRANSFER TO GENERAL FUND	0	0	0
	<b>NET INCOME (LOSS)</b>	<b>71,258</b>	<b>919,877</b>	<b>884,361</b>

## BRIGHAM CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2004 Through June 30, 2005

## Fiscal Year

## ENTERPRISE FUND - SHOP

Account Number	Description	Prior Year Actual 6/03	Current Year Estimate 6/04	Ensuing Year Approved Budget Appropriation 6/05
	<b>CASH OPERATING NEEDS</b>			
	Net Income (Loss)	71,258	919,877	884,361
4040	Depreciation	847,992	0	15,343
6500	MAJOR IMPROV. & CAPITAL OUTLAY	( 787,707 )	( 605,928 )	( 682,885 )
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>131,543</b>	<b>313,949</b>	<b>216,819</b>

\*\*\*\* Please Complete the Following Section (Not Required)\*\*\*\*

## SOURCE OF CASH REQUIRED

Cash balance at beginning of year

Invest/Other assets to be converted

Issuance of bond and other debt

Contributions from \_\_\_\_\_ funds

Loans from other funds

TOTAL CASH REQUIRED